

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Blue River Valley Schools (3405)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$326,749	\$328,364	\$354,129	\$355,140	2.10%	0.29%
Non - Certified Salaries	120	\$139,688	\$121,899	\$143,497	\$110,024	-5.79%	-23.33%
Group Health Insurance	222	\$63,387	\$63,621	\$48,736	\$67,736	1.67%	38.99%
Social Security Certified	212	\$23,140	\$23,807	\$26,087	\$26,055	3.01%	-0.12%
Pupil Services	313	\$0	\$0	\$0	\$16,045	NA	NA
Public Employees Retirement Fund	214	\$13,814	\$13,907	\$15,141	\$15,251	2.50%	0.72%
Severance/Early Retirement Pay	213	\$1,360	\$0	\$0	\$14,000	79.12%	NA
Teacher Retirement Fund, After 7-1-95	216	\$18,962	\$19,820	\$21,255	\$13,930	-7.42%	-34.46%
Licensed Employees	135	\$23,399	\$21,950	\$27,855	\$13,367	-13.06%	-52.01%
Social Security Noncertified	211	\$9,563	\$8,019	\$9,973	\$7,589	-5.62%	-23.91%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,146	\$4,143	\$4,367	\$6,496	11.88%	48.77%
Other Group Insurance Authorized by Statute	224	\$4,233	\$3,908	\$3,083	\$3,544	-4.34%	14.93%
Travel	580	\$4,469	\$4,310	\$4,536	\$2,469	-13.79%	-45.56%
Operational Supplies	611	\$1,498	\$1,621	\$1,903	\$1,892	6.02%	-0.59%
Group Accident Insurance	223	\$1,350	\$1,411	\$1,377	\$1,309	-0.76%	-4.89%
Dues and Fees	810	\$0	\$0	\$0	\$867	NA	NA
Group Life Insurance	221	\$781	\$887	\$872	\$759	-0.72%	-12.94%
Telephone	531	\$0	\$0	\$0	\$720	NA	NA
Official Bond Premiums	525	\$100	\$400	\$450	\$300	31.61%	-33.33%
Other Employee Benefits	241 - 290	\$0	\$506	\$870	\$0	NA	-100.00%
Computer Hardware	741	\$0	\$1,400	\$0	\$0	NA	NA
Student Instructional Support Total		\$636,639	\$619,973	\$664,131	\$657,493	0.81%	-1.00%

Student Academic Achievement

Certified Salaries	110	\$2,133,443	\$2,277,204	\$1,947,388	\$2,095,293	-0.45%	7.60%
Group Health Insurance	222	\$323,205	\$314,248	\$233,337	\$253,478	-5.89%	8.63%
Non - Certified Salaries	120	\$221,324	\$246,618	\$256,866	\$216,413	-0.56%	-15.75%
Social Security Certified	212	\$145,549	\$154,989	\$138,271	\$143,645	-0.33%	3.89%
Teacher Retirement Fund, After 7-1-95	216	\$124,680	\$132,384	\$123,614	\$131,845	1.41%	6.66%
Transfer Tuition to Other School Corps Within State	561	\$73,928	\$108,350	\$95,228	\$105,282	9.24%	10.56%
Textbooks	630	\$32,591	\$31,086	\$28,837	\$50,536	11.59%	75.25%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Licensed Employees	135	\$31,663	\$28,110	\$75,759	\$45,032	9.21%	-40.56%
Severance/Early Retirement Pay	213	\$13,694	\$75,507	\$19,950	\$32,477	24.10%	62.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$30,111	\$34,456	\$25,665	\$29,847	-0.22%	16.30%
Public Employees Retirement Fund	214	\$28,140	\$27,562	\$33,648	\$28,162	0.02%	-16.30%
Operational Supplies	611	\$31,243	\$30,854	\$8,988	\$27,803	-2.87%	209.35%
Social Security Noncertified	211	\$20,305	\$19,891	\$20,861	\$19,504	-1.00%	-6.51%
Other Professional and Technical Services	319	\$11,214	\$5,610	\$13,145	\$18,282	13.00%	39.08%
Bank Service Charges	871	\$0	\$62	\$3,583	\$16,973	NA	373.70%
Other Group Insurance Authorized by Statute	224	\$17,866	\$18,868	\$17,017	\$16,860	-1.44%	-0.92%
Pupil Services	313	\$12,375	\$11,288	\$13,088	\$11,288	-2.27%	-13.75%
Workers Compensation Insurance	225	\$6,059	\$5,787	\$6,606	\$8,360	8.38%	26.54%
Group Accident Insurance	223	\$6,899	\$6,889	\$6,091	\$6,209	-2.60%	1.95%
Travel	580	\$5,650	\$5,777	\$3,127	\$5,177	-2.16%	65.54%
Group Life Insurance	221	\$4,404	\$4,568	\$4,040	\$3,873	-3.16%	-4.12%
Other Employee Benefits	241 - 290	\$3,692	\$2,455	\$2,478	\$3,386	-2.14%	36.66%
Transfer Tuition - Other	569	\$4,210	\$2,660	\$2,940	\$2,604	-11.32%	-11.43%
Statistical Services	317	\$0	\$0	\$0	\$2,252	NA	NA
Postage and Postage Machine Rental	532	\$2,749	\$1,736	\$2,224	\$1,982	-7.85%	-10.86%
Content	747	\$26,547	\$3,582	\$2,932	\$1,651	-50.07%	-43.71%
Periodicals	650	\$535	\$559	\$2,239	\$1,583	31.14%	-29.32%
Other Purchased Services	593	\$0	\$0	\$0	\$1,450	NA	NA
Equipment	730	\$12,560	\$2,795	\$10,402	\$1,300	-43.28%	-87.50%
Wireless Equipment	743	\$0	\$1,544	\$4,264	\$1,214	NA	-71.54%
Instructional Programs Improvement Services	312	\$1,890	\$2,315	\$1,340	\$840	-18.36%	-37.32%
Professional Development	748	\$1,583	\$2,375	\$0	\$329	-32.48%	NA
Library Books	640	\$617	\$4,591	\$96	\$201	-24.46%	109.72%
Official Bond Premiums	525	\$200	\$0	\$100	\$100	-15.91%	0.00%
Other Supplies and Materials	615, 660 - 689	\$0	\$2,696	\$0	\$0	NA	NA
Other Technology Hardware	746	\$0	\$16,659	\$40,752	\$0	NA	-100.00%
Rentals	440	\$0	\$147	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$1,465	\$672	\$0	NA	-100.00%
Computer Hardware	741	\$41,265	\$0	\$22,969	\$0	-100.00%	-100.00%
Pre-2008 Object Code - Temporary Salaries	130	\$23,577	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$232	\$900	\$805	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement Total		\$3,393,999	\$3,586,586	\$3,169,320	\$3,285,229	-0.81%	3.66%
Overhead and Operational							
Non - Certified Salaries	120	\$507,785	\$494,404	\$470,284	\$470,448	-1.89%	0.03%
Vehicles	731	\$83,777	\$84,023	\$90,579	\$195,747	23.64%	116.11%
Food Purchases	614	\$180,112	\$153,218	\$90,868	\$167,434	-1.81%	84.26%
Heating and Cooling for Buildings - Electricity	621	\$209,449	\$183,333	\$100,416	\$156,277	-7.06%	55.63%
Repairs and Maintenance Services	430	\$138,112	\$142,255	\$192,221	\$127,850	-1.91%	-33.49%
Certified Salaries	110	\$114,592	\$101,257	\$110,256	\$107,295	-1.63%	-2.69%
Light and Power - Other Than Heating and Cooling	625	\$20,510	\$59,907	\$91,699	\$102,393	49.48%	11.66%
Construction Services	450	\$24,476	\$593	\$22,983	\$94,005	39.99%	309.02%
Miscellaneous Objects	876 - 899	\$3,981	\$2,198	\$14,146	\$83,977	114.31%	493.66%
Insurance	520	\$48,084	\$69,904	\$53,129	\$66,943	8.62%	26.00%
Public Employees Retirement Fund	214	\$62,024	\$62,456	\$62,059	\$63,517	0.60%	2.35%
Group Health Insurance	222	\$67,941	\$57,232	\$47,025	\$46,362	-9.11%	-1.41%
Social Security Noncertified	211	\$37,049	\$35,946	\$35,823	\$34,990	-1.42%	-2.33%
Operational Supplies	611	\$41,283	\$34,799	\$103,429	\$31,545	-6.50%	-69.50%
Gasoline and Lubricants	613	\$57,852	\$51,894	\$46,987	\$28,839	-15.97%	-38.62%
Other Purchased Services	593	\$453	\$3,233	\$26,876	\$22,451	165.37%	-16.46%
Workers Compensation Insurance	225	\$10,799	\$16,834	\$29,141	\$22,274	19.84%	-23.57%
Equipment	730	\$15,807	\$825	\$9,687	\$13,771	-3.39%	42.17%
Teacher Retirement Fund, After 7-1-95	216	\$1,528	\$229	\$5,139	\$11,004	63.82%	114.11%
Connectivity	744	\$9,840	\$11,067	\$8,363	\$10,568	1.80%	26.38%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Social Security Certified	212	\$8,429	\$7,493	\$8,081	\$7,750	-2.08%	-4.10%
Other Professional and Technical Services	319	\$3,549	\$5,545	\$3,914	\$7,247	19.54%	85.15%
Dues and Fees	810	\$9,617	\$7,536	\$7,585	\$6,904	-7.95%	-8.98%
Telephone	531	\$5,060	\$5,080	\$5,150	\$5,223	0.79%	1.41%
Licensed Employees	135	\$5,375	\$3,267	\$13,392	\$3,816	-8.21%	-71.51%
Removal of Refuse and Garbage	412	\$3,880	\$3,820	\$3,741	\$3,814	-0.43%	1.95%
Board of Education Services	318	\$4,001	\$3,893	\$3,875	\$3,598	-2.62%	-7.16%
Travel	580	\$4,792	\$2,784	\$5,266	\$3,582	-7.02%	-31.97%
Other Group Insurance Authorized by Statute	224	\$5,223	\$4,107	\$4,029	\$3,499	-9.53%	-13.16%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Unemployment Insurance	230	\$0	\$0	\$47	\$2,468	NA	5151.91%
Tires and Repairs	612	\$3,405	\$5,202	\$1,981	\$2,098	-11.40%	5.92%
Other Public or Private Utility Services	419	\$12,909	\$4,432	\$552	\$1,608	-40.59%	191.46%
Water and Sewage	411	\$1,186	\$2,911	\$2,326	\$1,348	3.23%	-42.07%
Advertising	540	\$1,136	\$2,303	\$1,471	\$1,194	1.26%	-18.82%
Group Accident Insurance	223	\$1,258	\$1,185	\$1,100	\$1,135	-2.55%	3.21%
Group Life Insurance	221	\$1,275	\$1,306	\$1,205	\$1,074	-4.21%	-10.90%
Postage and Postage Machine Rental	532	\$932	\$1,209	\$908	\$878	-1.49%	-3.31%
Official Bond Premiums	525	\$260	\$400	\$360	\$260	0.00%	-27.78%
Severance/Early Retirement Pay	213	\$5,440	\$3,120	\$42,166	\$0	-100.00%	-100.00%
Staff Services	314	\$836	\$98	\$3,540	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,929	\$2,929	\$1,772	\$0	-100.00%	-100.00%
Overhead and Operational Total		\$1,726,946	\$1,644,227	\$1,733,568	\$1,925,185	2.75%	11.05%
Non Operational							
Redemption of Principal	831	\$610,000	\$645,000	\$675,000	\$715,000	4.05%	5.93%
Interest	832	\$212,000	\$197,000	\$189,000	\$173,000	-4.96%	-8.47%
Equipment	730	\$75,509	\$65,675	\$33,236	\$68,125	-2.54%	104.97%
Computer Hardware	741	\$36,454	\$84,010	\$140	\$67,227	16.53%	47922.73%
Certified Salaries	110	\$41,235	\$38,820	\$31,152	\$36,999	-2.67%	18.77%
Non - Certified Salaries	120	\$23,370	\$26,180	\$36,445	\$32,950	8.97%	-9.59%
Other Professional and Technical Services	319	\$0	\$11,787	\$14,108	\$21,352	NA	51.35%
Rentals	440	\$17,923	\$15,343	\$14,578	\$13,846	-6.25%	-5.02%
Repairs and Maintenance Services	430	\$82,081	\$29,804	\$142,571	\$11,321	-39.06%	-92.06%
Teacher Retirement Fund, After 7-1-95	216	\$3,675	\$3,323	\$2,616	\$3,107	-4.11%	18.76%
Social Security Certified	212	\$2,952	\$2,752	\$2,161	\$2,783	-1.47%	28.77%
Social Security Noncertified	211	\$1,780	\$2,085	\$2,854	\$2,572	9.64%	-9.87%
Public Employees Retirement Fund	214	\$135	\$385	\$1,612	\$767	54.49%	-52.44%
Licensed Employees	135	\$0	\$992	\$868	\$682	NA	-21.43%
Pupil Services	313	\$0	\$295	\$839	\$564	NA	-32.73%
Operational Supplies	611	\$552	\$1,082	\$475	\$510	-1.94%	7.41%
Teacher Retirement Fund, Prior to 7-1-95	215	\$187	\$187	\$187	\$222	4.39%	18.75%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Non Operational Total	\$1,107,852	\$1,124,721	\$1,147,842	\$1,151,027	0.96%	0.28%
	Grand Total	\$6,865,437	\$6,975,507	\$6,714,861	\$7,018,933	0.55%	4.53%